IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CUSTOMS APPEAL NO.1 OF 2005

The Commissioner of Customs,
Sahar, Mumbai - 400 099 .. Appellants.
Versus
M/s.MX Electronic India, .. Respondents.

Mr.K.R. Chaudhari with Mr.Y.R. Mishra for the appellants.

CORAM : DR.S. RADHAKRISHNAN, &
J.P. DEVADHAR, JJ.

DATED : 14TH FEBRUARY, 2007.

P.C. :

1. Heard the learned counsel for the appellant. None appears for the respondents, though served.

2. We have perused the order of the Tribunal, wherein in paragraph 3, the Tribunal has clearly recorded a finding that the Commissioner (Appeals) had rightly adopted the same values as adopted in an earlier consignment of similar goods of almost same quantity while intercepted as a post-parcel.

3. Under these circumstances, we find that no substantial question of law is involved in this matter. The appeal, therefore, stands dismissed.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)